

Article - Tax - Property

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§7-211.

(a) (1) In this subsection, “national defense” includes homeland security.

(2) An interest of a person in personal property of the federal government or of the State is not subject to property tax if the person holds an interest in the property under a contract with the federal government or the State for:

(i) manufacturing, constructing, or assembling equipment, supplies, or component parts for national defense purposes; or

(ii) research or development for national defense purposes.

(3) An interest of a person in personal property or real property of the federal government or of the State is not subject to property tax if that property:

(i) is situated on land that is owned by the federal government and located within the defined boundaries of a military installation; and

(ii) is used for national defense purposes or for housing for military personnel and their families.

(b) (1) This subsection does not apply to:

(i) property owned by the Maryland-National Capital Park and Planning Commission in Prince George’s County that is located in a public airport and is used for a restaurant concession; and

(ii) property owned by the Canal Place Preservation and Development Authority in Allegany County if:

1. the property is leased for a concession for a term of 10 years or more; or

2. the lessee has made a capital investment in the property or improvements on the property in excess of \$500,000.

(2) An interest of a person in property of the federal government, the State, a county, or a municipal corporation is not subject to property tax, if the property is used for a concession that:

and (i) is located in a public airport, park, market, or fairground;

(ii) is available for use by the general public.

(c) (1) Except for an interest in federal enclave property as defined in § 7-211.3 of this subtitle, an interest of a person in any property of the federal government or the State is not subject to property tax, if the government that owns the property makes negotiated payments in lieu of tax payments.

(2) Land owned by the federal government that is the location for federal enclave property as defined in § 7-211.3 of this subtitle is not subject to property tax.

(d) (1) In this subsection, “port facility” includes at least 1 or a combination of:

(i) lands, piers, docks, wharves, warehouses, sheds, transit sheds, elevators, compressors, refrigeration storage plants, buildings, structures, and other facilities, appurtenances, and equipment that is useful or designed for use in connection with shipbuilding, ship repair, or the operation of a port;

(ii) every kind of terminal, storage structure, or facility that is useful or designed for use in handling, storing, loading, or unloading freight or passengers at marine terminals; and

(iii) every kind of transportation facility that is useful or designed for use in connection with any of these.

(2) An interest of a person in property in a port facility that is owned by the federal government or the State, any of their agencies or instrumentalities, or a county or municipal corporation is not subject to the property tax.

(e) An interest of a person in property in an international trade center as described in § 6-101(e)(4) of the Transportation Article, is not subject to property tax, if the State, or any agency or instrumentality of the State:

(1) owns the property; and

(2) makes negotiated payments in lieu of tax payments.

(f) An interest of a person in personal property in a vending facility operated under the Maryland Vending Program for the Blind is not subject to the property tax.

(g) (1) In this subsection, “public senior higher education institution” has the meaning stated in § 10-101 of the Education Article.

(2) An interest of a person in property of the State is not subject to property tax if the person holds an interest in the property under a lease agreement with the State to use the property to provide housing to students of public senior higher education institutions.

(3) A public senior higher education institution may negotiate a payment-in-lieu-of-taxes agreement with the municipal corporation or county in which the property specified in paragraph (2) of this subsection is located.

(h) (1) In this subsection, “bus passenger shelter” means:

(i) a bus passenger shelter as defined in § 8-750 of the Transportation Article; or

(ii) a shelter located at a designated transit bus stop on a campus of a public senior higher education institution as defined in § 10-101 of the Education Article.

(2) An interest of a person in property of the State, county, or a municipal corporation or any agency or instrumentality of the State, county, or a municipal corporation is not subject to property tax:

(i) if the person holds an interest in the property under an agreement with the State, county, or municipal corporation under § 8-751 or § 8-752 of the Transportation Article to operate a bus passenger shelter; or

(ii) if the person holds an interest in the property under an agreement with a public senior higher education institution to operate a bus passenger shelter.

(i) An interest of a person in personal property that is located on property owned by the State is not subject to property tax if the personal property is a crane used for cargo handling purposes.

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